

CONSERVATION TAX

In addition to the severance tax, the value of oil or gas is subject to the conservation tax. Conservation tax is levied and assessed in the same manner as the severance tax. The tax is imposed on the value at the well of all oil and gas produced, saved, and sold or transported from the premises in Nebraska. The producer of the oil or gas pays the tax unless the oil or gas is sold within Nebraska. If the oil or gas is sold in Nebraska, then the first purchaser in Nebraska pays the tax.

The conservation tax rate is .35 percent. Revenue from the conservation tax is deposited in the Oil and Gas Conservation Fund.

TABLE 12 — CONSERVATION TAX RECEIPTS

Month	2000	1999	1998
January	\$56,434	\$24,194	\$26,203
February	49,198	20,486	18,484
March	63,704	29,136	22,716
April	28,904	12,739	17,941
May	43,497	30,933	14,081
June	60,625	36,989	25,223
July	52,654	41,356	11,887
August	32,028	36,409	21,313
September	48,689	45,535	25,052
October	48,198	49,085	44,887
November	2,333	53,667	27,502
December	63,083	36,599	16,219
Total	\$549,347	\$417,129	\$271,508

LITTER FEE

The fee applies to manufacturers, wholesalers and retailers with annual gross proceeds of at least \$100,000 from the sale of certain products. Retailers are required to pay the fee on sales of: (1) food for human consumption, beverages, soft drinks, carbonated water, liquor, wine, beer, and other malt beverages, unless sold by retailers solely for consumption indoors on the retailer's premises; (2) food for pet consumption; (3) cigarettes and other tobacco products; (4) household paper and household paper products; (5) cleaning agents; and (6) kitchen supplies. Manufacturers and wholesalers are required to pay the fee on sales of all of the items listed above for retailers, as well as glass containers, metal containers, and plastic or fiber containers made of synthetic materials.

The fee is \$175 per \$1,000,000 (.000175) of gross sales of products subject to the fee. Revenue from the fee is deposited in the Nebraska Litter Reduction and Recycling Fund.

TABLE 13 — LITTER FEE RECEIPTS

Month	2000	1999	1998
January	\$7,917	\$27,252	\$2,473
February	10,481	18,111	4,348
March	596	1,367	724
April	1,660	2,616	6,169
May	536	9,769	515
June	419	1,431	239
July	648	62	9,651
August	454	7,116	(35)
September	710,307	502,207	657,498
October	461,382	569,707	459,752
November	34,954	94,595	23,184
December	47,444	16,190	(460)
Total	\$1,276,797	\$1,250,422	\$1,164,058